



Taxes Management Act 1970

1970 CHAPTER 9

[^{F1}PART VA

PAYMENT OF TAX

[^{F1} [^{F2}Income tax and capital gains tax]

Textual Amendments

- F1** Pt. 5A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 192](#) (with s. 198(1)); [S.I. 1998/3173](#), art. 2
- F2** S. 59A cross-heading inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 29\(1\)](#); [S.I. 1998/3173](#), art. 2

59A Payments on account of income tax.

- (1) [^{F3}Subject to subsection (9) below,] this section applies to any person (the taxpayer) as regards a year of assessment if as regards the immediately preceding year—
- he [^{F4}is assessed] to income tax under section 9 of this Act in any amount, and
 - that amount (the assessed amount) exceeds the amount of any income tax which has been deducted at source, and
 - the amount of the excess (the relevant amount) is not less than such amount as may be prescribed by regulations made by the Board, and
 - the proportion which the relevant amount bears to the assessed amount is not less than such proportion as may be so prescribed.
- (2) Subject to subsection (3) below, the taxpayer shall make two payments on account of his liability to income tax for the year of assessment—
- the first on or before the 31st January in that year, and
 - the second on or before the next following 31st July;
- and, subject to [^{F5}subsections [^{F6}(4) to (4B)]] below, each of those payments on account shall be of an amount equal to 50 per cent. of the relevant amount.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (3) If, at any time before the 31st January next following the year of assessment, the taxpayer makes a claim under this subsection stating—
- (a) his belief that he will not be assessed to income tax for that year, or that the amount in which he will be so assessed will not exceed the amount of income tax deducted at source, and
 - (b) his grounds for that belief,
- each of the payments on account shall not be, and shall be deemed never to have been, required to be made.
- (4) If, at any time before the 31st January next following the year of assessment, the taxpayer makes a claim under this subsection stating—
- (a) his belief that the amount in which he will be assessed to income tax for that year will exceed the amount of income tax deducted at source by a stated amount which is less than the relevant amount, and
 - (b) his grounds for that belief,
- the amount of each of the payments on account required to be made shall be, and shall be deemed always to have been, equal to 50 per cent. of the stated amount.
- [If as regards the year immediately preceding the year of assessment—
- ^{F7}(4A) (a) the taxpayer is assessed to income tax under section 9 of this Act after the date on or before which either payment on account is required to be made, or
- (b) his assessment to income tax under that section is amended after that date,
- then, subject to subsections (3) and (4) above [^{F8}and subsection (4B) below] and to any subsequent application of this subsection, the amount of the payment on account shall be, and shall be deemed always to have been, equal to 50 per cent. of the relevant amount as determined on the basis of the assessment or, as the case may be, the assessment as amended.]
- [If as regards the year immediately preceding the year of assessment the taxpayer is
- ^{F9}(4B) assessed to income tax under section 29 of this Act in any amount, then, subject to subsections (3) and (4) above and to any subsequent application of this subsection, the amount of each payment on account shall be, and shall be deemed always to have been, the total of—
- (a) the amount which, immediately before the making of the assessment under section 29, is the amount of that payment, and
 - (b) an amount equal to 50 per cent. of the amount in which he is assessed under that assessment;
- and if that assessment is varied, the amount in which he is assessed under it shall be taken for the purposes of paragraph (b) above to be the amount of the assessment as varied.]
- (5) Where the taxpayer makes a claim under subsection (3) or (4) above [^{F10}or subsection (4A) [^{F11}or (4B)] above applies], there shall be made all such adjustments, whether by the repayment of amounts paid on account [^{F12}, by the making of payments or further payments on account] or otherwise, as may be required to give effect to the provisions of that subsection.
- (6) Where the taxpayer fraudulently or negligently makes any incorrect statement in connection with a claim under subsection (3) or (4) above, he shall be liable to a penalty not exceeding the difference between—

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (a) the amount which would have been payable on account if he had made a correct statement, and
- (b) the amount of the payment on account (if any) made by him.

^{F13}(7)

^{F14}(8) In this section, in relation to a year of assessment, any reference to the amount of any income tax deducted at source is a reference to the amount by which the aggregate of the following, namely—

- (a) any income tax deducted or treated as deducted from any income, or treated as paid on any income, in respect of the year, and
- (b) any amounts which, in respect of the year, are to be deducted at source under ^{F15}[PAYE regulations] in subsequent years, ^{F16}...

exceeds the aggregate of any amounts which, in the year, are deducted at source under ^{F17}[PAYE regulations] in respect of previous years.

(9) If, at any time before the 31st January next following a year of assessment, an officer of the Board so directs—

- (a) this section shall not apply, and shall be deemed never to have applied, as regards that year to any person specified in the direction; and
- (b) there shall be made all such adjustments, whether by the repayment of amounts paid on account or otherwise, as may be required to give effect to the direction.]

^{F18}(10) [^{F19}PAYE regulations] may provide that, for the purpose of determining the amount of any such excess as is mentioned in subsection (1) above, any necessary adjustments in respect of matters prescribed by the regulations shall be made to the amount of tax deducted at source under [^{F20}PAYE regulations].]

Textual Amendments

- F3** Words in s. 59A(1) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 108\(1\)\(a\)](#) (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 17 para. 6\(1\)](#) (with [Sch. 17 para. 6\(2\)](#)))
- F4** Words in s. 59A(1)(a) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 108\(1\)\(b\)](#) (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 17 para. 6\(1\)](#) (with [Sch. 17 para. 6\(2\)](#)))
- F5** Words in s. 59A(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 108\(2\)](#) (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 17 para. 6\(1\)](#) (with [Sch. 17 para. 6\(2\)](#)))
- F6** Words in s. 59A(2) substituted (with effect in accordance with [Sch. 18 para. 17](#) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 18 para. 2\(2\)](#)
- F7** S. 59A(4A) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 108\(3\)](#) (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 17 para. 6\(1\)](#) (with [Sch. 17 para. 6\(2\)](#)))
- F8** Words in s. 59A(4A) inserted (with effect in accordance with [Sch. 18 para. 17](#) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 18 para. 2\(3\)](#)
- F9** S. 59A(4B) inserted (with effect in accordance with [Sch. 18 para. 17](#) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 18 para. 2\(4\)](#)
- F10** Words in s. 59A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 108\(4\)\(a\)](#) (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 17 para. 6\(1\)](#) (with [Sch. 17 para. 6\(2\)](#)))

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- F11** Words in s. 59A(5) inserted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 18 para. 2\(5\)](#)
- F12** Words in s. 59A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 108\(4\)\(b\)](#) (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 17 para. 6\(1\)](#) (with [Sch. 17 para. 6\(2\)](#)))
- F13** S. 59A(7) omitted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by virtue of [Finance Act 2015 \(c. 11\)](#), [Sch. 7 para. 50](#)
- F14** S. 59A(8)(9) substituted for s. 59A(8) (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 108\(5\)](#) (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 17 para. 6\(1\)](#) (with [Sch. 17 para. 6\(2\)](#)))
- F15** Words in s. 59A(8)(b) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 130\(a\)](#) (with [Sch. 7](#))
- F16** Words in s. 59A(8)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 51\(8\)](#)
- F17** Words in s. 59A(8) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [s. 145\(7\)\(a\)](#)
- F18** S. 59A(10) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 126\(1\)](#)
- F19** Words in s. 59A(10) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 130\(b\)](#) (with [Sch. 7](#))
- F20** Words in s. 59A(10) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [s. 145\(7\)\(b\)](#)

Modifications etc. (not altering text)

- C1** S. 59A modified (as respects the year 1996-97) by [Finance Act 1995 \(c. 4\)](#), [Sch. 21 para. 2](#)
- C2** S. 59A applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Taxation of Income from Land \(Non-residents\) Regulations 1995 \(S.I. 1995/2902\)](#), regs. 1(1), 20, 21
- C3** S. 59A: power to modify conferred (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), [ss. 972\(4\)](#), 1034(1) (with [Sch. 2](#))
- C4** S. 59A modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [s. 137\(5\)\(7\)](#), 381(1) (with [Sch. 9 paras. 1-9, 22](#))

[^{F21}59AZA] Payments on account of capital gains tax: disposals of land etc

For provision requiring payments to be made on account of capital gains tax, see Schedule 2 to the Finance Act 2019.]

Textual Amendments

- F21** S. 59AZA inserted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(10\)](#)

[^{F22}59AA] Non-resident CGT disposals: payments on account of capital gains tax

Textual Amendments

- F22** S. 59AA omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(11\)](#)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

[^{F23}59A] Amounts payable on account: recovery

The provisions of the Taxes Acts as to the recovery of tax shall apply to an amount falling to be paid on account of tax in the same manner as they apply to an amount of tax.]

Textual Amendments

F23 Ss. 59AA, 59AB inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\), Sch. 7 para. 51](#)

[^{F24}59B] Payment of income tax and capital gains tax [^{F25}: assessments other than simple assessments].

- (1) Subject to subsection (2) below, the difference between—
- (a) the amount of income tax and capital gains tax contained in a person’s self-assessment under section 9 of this Act for any year of assessment, and
 - (b) the aggregate of any payments on account made by him in respect of that year (whether under section 59A [^{F26}of this Act or under Schedule 2 to the Finance Act 2019] or otherwise) and any income tax which in respect of that year has been deducted at source,

shall be payable by him or (as the case may be) repayable to him as mentioned in subsection (3) or (4) below [^{F27}but nothing in this subsection shall require the repayment of any income tax treated as deducted or paid by virtue of section ^{F28}... 246D(1) ^{F28}... [^{F29}of the principal Act]^{F30}, section 626 of ITEPA 2003 or section 399(2) ^{F31}... or 530(1) of ITTOIA 2005]].

- (2) The following, namely—
- (a) any amount which, in the year of assessment, is deducted at source under [^{F32}PAYE regulations] in respect of a previous year, and
 - (b) any amount which, in respect of the year of assessment, is to be deducted at source under [^{F33}PAYE regulations] in a subsequent year, ^{F34}...

shall be respectively deducted from and added to the aggregate mentioned in subsection (1)(b) above.

^{F35}(2A)

- (3) In a case where the person—
- (a) gave the notice required by section 7 of this Act within six months from the end of the year of assessment, but
 - (b) was not given notice under section 8 or 8A of this Act until after the 31st October next following that year,

the difference shall be payable or repayable at the end of the period of three months beginning with the day on which the notice under section 8 or 8A was given.

- (4) In any other case, the difference shall be payable or repayable on or before the 31st January next following the year of assessment.

[In a case in which the notice required by section 7 was given following the receipt of ^{F36}(4ZA) a notice under section 8B, subsections (3) and (4) apply as if—

- (a) the reference to the notice required by section 7 were a reference to the original notice required by that section, and

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (b) the references to notice under section 8 or 8A were references to the original notice under that section.

(4ZB) In subsection (4ZA) the references to original notices are to notices given before the notice under section 8B.]

[Where in the case of a repayment the return on the basis of which the person's self-
^{F37}(4A) assessment was made under section 9 of this Act is enquired into by an officer of the Board—

- (a) nothing in subsection (3) or (4) above shall require the repayment to be made before the day on which, by virtue of section [^{F38}28A(1B)] of this Act, [^{F39}the enquiry is] completed; but
- (b) the officer may at any time before that day make the repayment, on a provisional basis, to such extent as he thinks fit.]

[^{F40}(5) An amount of tax which is payable or repayable as a result of the amendment or correction of a self-assessment under—

- (a) section 9ZA, 9ZB, 9C or 28A of this Act (amendment or correction of return under section 8 or 8A of this Act), or
- (b) section [^{F41}12ABZB(8),] 12ABA(3)(a), 12ABB(6)(a), 28B(4)(a), 30B(2)(a), 33A(4)(a) or 50(9)(a) of this Act (amendment of partner's return to give effect to amendment or correction of partnership return),

is payable (or repayable) on or before the day specified by the relevant provision of Schedule 3ZA to this Act.]

[Where a determination under section 28C of this Act which has effect as a person's
^{F42}(5A) self-assessment is superseded by his self-assessment under section 9 of this Act, any amount of tax which is payable or repayable by virtue of the supersession shall be payable or (as the case may be) repayable on or before the day given by subsection (3) or (4) above.]

- (6) Any amount of income tax or capital gains tax which is payable by virtue of an assessment made [^{F43}otherwise than under section 9[^{F44}, 28H or 28I] of this Act shall, unless otherwise provided,] be payable on the day following the end of the period of 30 days beginning with the day on which the notice of assessment is given.

(7) In this section any reference to income tax deducted at source is a reference to income tax deducted or treated as deducted from any income or treated as paid on any income.

[^{F45}But such a reference does not include income tax repaid on a claim for repayment of income tax which—

- (a) is treated as having been paid by virtue of section 520(4) of ITA 2007 (gift aid relief: income tax treated as paid by trustees of charitable trust), or
- (b) has been deducted at source from income to which section 532, 533, 536 or 537 of that Act (certain sources of income exempt from income tax) applies.]

[[^{F47}PAYE regulations] may provide that, for the purpose of determining the amount of
^{F46}(8) the difference mentioned in subsection (1) above, any necessary adjustments in respect of matters prescribed by the regulations shall be made to the amount of tax deducted at source under [^{F48}PAYE regulations].]

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F24** S. 59B inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 193](#) (with s. 198(3)); S.I. 1998/3173, art. 2
- F25** Words in s. 59B heading inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 23 para. 7\(2\)](#)
- F26** Words in s. 59B(1)(b) substituted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by [Finance Act 2019 \(c. 1\), Sch. 2 para. 25\(12\)\(a\)](#)
- F27** Words in s. 59B(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 122\(2\)](#)
- F28** Words in s. 59B(1) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 377\(2\)\(a\), Sch. 3](#) (with Sch. 2)
- F29** Words in s. 59B(1) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 131\(2\)](#) (with Sch. 7)
- F30** Words in s. 59B(1) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 377\(2\)\(b\)](#) (with Sch. 2)
- F31** Words in s. 59B(1) omitted (with effect in accordance with Sch. 1 para. 73 to the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(9\)\(a\)](#)
- F32** Words in s. 59B(2)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 131\(3\)](#) (with Sch. 7)
- F33** Words in s. 59B(2) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 145\(7\)\(b\)](#)
- F34** Words in s. 59B(2)(b) omitted (with effect in accordance with Sch. 1 para. 73 to the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(9\)\(b\)](#)
- F35** S. 59B(2A) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\), Sch. 2 para. 25\(12\)\(b\)](#)
- F36** S. 59B(4ZA)(4ZB) inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\), Sch. 51 para. 5](#)
- F37** S. 59B(4A) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 127](#)
- F38** Word in s. 59B(4A)(a) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 20](#)
- F39** Words in s. 59B(4A)(a) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 16 of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 14\(2\)\(b\)](#)
- F40** S. 59B(5) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 16 of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 14\(3\)](#)
- F41** Word in s. 59B(5)(b) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 10\(9\)](#)
- F42** S. 59B(5A) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 125\(4\)](#)
- F43** Words in s. 59B(6) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 115\(6\)](#)
- F44** Words in s. 59B(6) inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 23 para. 7\(3\)](#)
- F45** Words in s. 59B(7) inserted (with effect in accordance with Sch. 15 para. 17(3) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 15 para. 9](#)
- F46** S. 59B(8) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 126\(2\)](#)
- F47** Words in s. 59B(8) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 131\(4\)](#) (with Sch. 7)
- F48** Words in s. 59B(8) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 145\(7\)\(b\)](#)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Modifications etc. (not altering text)

- C5** S. 59B modified (with application in accordance with Sch. 21 para. 3(1) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [Sch. 21 para. 3\(3\)](#)
- C6** S. 59B modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [s. 137\(5\)\(7\)](#), [381\(1\)](#) (with [Sch. 9 paras. 1-9](#), [22](#))
- C7** S. 59B modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [s. 140\(6\)\(7\)](#), [381\(1\)](#) (with [Sch. 9 paras. 1-9](#), [22](#))
- C8** S. 59B applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), [regs. 1\(1\)](#), [45](#)
- C9** S. 59B(4A)(5)(6) applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), [regs. 1\(1\)](#), [30\(4\)](#)
- C10** S. 59B(4A)(5)(6) applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), [regs. 1\(1\)](#), [35\(4\)](#) (with [reg. 1\(4\)\(6\)](#))
- C11** S. 59B(5A)(7)(8) excluded (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), [regs. 1\(1\)](#), [30\(5\)](#)
- C12** S. 59B(5A)(7)(8) excluded (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), [regs. 1\(1\)](#), [35\(5\)](#) (with [reg. 1\(4\)\(6\)](#))

[^{F49}59B] Payment of income tax and capital gains tax: simple assessments

- (1) This section applies where a person has been given a simple assessment in relation to a year of assessment.
- (2) Subject to subsection (3), the difference between—
 - (a) the amount of income tax and capital gains tax for that year contained in the simple assessment, and
 - (b) the aggregate of any payments on account made by the person in respect of that year (whether under section 59A [^{F50}of this Act or under Schedule 2 to the Finance Act 2019] or otherwise) and any income tax which in respect of that year has been deducted at source,
 is payable by that person as mentioned in subsection (4) or (5).
- (3) Nothing in subsection (2) is to be read as requiring the repayment of any income tax which any provision of the Income Tax Acts provides is not repayable.
- (4) In a case where the person is given notice of the simple assessment after the 31st October next after the year of assessment, the difference is payable at the end of the period of 3 months after the day on which that notice was given.
- (5) In any other case the difference is payable on or before the 31st January next after the end of the year of assessment.
- (6) Section 59B(7) (which explains references to income tax deducted at source) applies for the purposes of this section.
- (7) PAYE regulations may provide that, for the purpose of determining the amount of the difference mentioned in subsection (2), any necessary adjustments in respect of matters prescribed in the regulations shall be made to the amount of tax deducted at source under PAYE regulations.]

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

.....

Textual Amendments

- F49** S. 59BA inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 8](#)
- F50** Words in s. 59BA(2)(b) substituted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(13\)](#)

[^{F51}59BBCGT exit charge payment plans

Schedule 3ZAA contains provision for the payment in instalments of capital gains tax to which liability arises by virtue of section 25 or 80 of the 1992 Act.]

.....

Textual Amendments

- F51** S. 59BB inserted (with effect in accordance with Sch. 7 para. 7 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 7 para. 1](#)

^{F52}59C Surcharges on unpaid income tax and capital gains tax.

.....

.....

Textual Amendments

- F52** S. 59C omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), [5](#) (with arts. 20, 22)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket Amendment words substituted by [2005 c. 4 Sch. 11 para. 5](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 12ABZAA(5)(a) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(a\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 12ABZAA(5)(b) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(b\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 7(1BA) words substituted by [2017 c. 32 Sch. 14 para. 2\(3\)](#)
- s. 8(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 3\(5\)](#)
- s. 8(1HA) inserted by [2017 c. 32 Sch. 14 para. 3\(11\)](#)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by [2017 c. 32 Sch. 14 para. 4\(3\)](#)
- s. 8A(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 4\(5\)](#)
- s. 8A(1FA) inserted by [2017 c. 32 Sch. 14 para. 4\(9\)](#)
- s. 8A(6)(7) inserted by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- s. 12B(1)(1A) substituted for s. 12B(1) by [2017 c. 32 Sch. 14 para. 14\(2\)](#)
- s. 12B(2ZA)(2ZB) inserted by [2017 c. 32 Sch. 14 para. 14\(4\)](#)
- s. 12C and cross-heading inserted by [2017 c. 32 s. 60\(2\)](#)
- s. 12AC(1)(aa) inserted by [2017 c. 32 Sch. 14 para. 13\(2\)\(c\)](#)
- s. 12AC(7)(a) words inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(b\)](#)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by [2017 c. 32 Sch. 14 para. 13\(3\)\(a\)](#)
- s. 12AC(7)(b) inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(c\)](#)
- s. 12ABA(5) inserted by [2017 c. 32 Sch. 14 para. 11\(4\)](#)
- s. 28ZA(6)(c) inserted by [2017 c. 32 Sch. 14 para. 15\(b\)](#)
- s. 29(6)(aa) inserted by [2017 c. 32 Sch. 14 para. 20\(3\)](#)
- s. 29(7)(a)(ia) omitted by [2019 c. 1 Sch. 2 para. 25\(6\)](#)
- s. 46B(5)(f) and word inserted by [2009 c. 4 Sch. 1 para. 303](#)
- s. 49E(5A) inserted by [2021 c. 26 Sch. 27 para. 4](#)
- s. 49EA inserted by [2021 c. 26 Sch. 27 para. 5](#)
- s. 49FA inserted by [2021 c. 26 Sch. 27 para. 6](#)
- s. 61(1A) inserted by [2007 c. 15 Sch. 13 para. 33\(3\)](#)
- s. 61(1A) omitted by [2008 c. 9 Sch. 43 para. 1\(3\)](#)
- s. 63(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 9\(2\)](#)
- s. 69(1)(aa) inserted by [2021 c. 26 Sch. 27 para. 7\(a\)](#)
- s. 103ZA(m)-(o) inserted by [2021 c. 26 Sch. 27 para. 8\(b\)](#)
- s. 107A(3)(e) inserted by [2021 c. 26 Sch. 27 para. 9\(3\)\(c\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(a\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(b\)](#)
- Sch. A1 inserted by [2017 c. 32 s. 60\(3\)](#)